

1 **Kevin R. Martin, SBN 176853**

[kmartin@randicklaw.com](mailto:kmartin@randicklaw.com)

2 **Brian M. O'Dea, SBN 45704**

[bodea@randicklaw.com](mailto:bodea@randicklaw.com)

3 **Patrick E. Guevara SBN 202727**

[pguevara@randicklaw.com](mailto:pguevara@randicklaw.com)

4 **RANDICK O'DEA & TOOLIATOS, LLP**

5000 Hopyard Road, Suite 400

Pleasanton, California 94588

Telephone (925) 460-3700

6 Facsimile (925) 460-0969

7 Attorneys for Defendants, Counter Claimants and Third Party Claimants ROBERT E.  
ESTUPINIAN, GINNY ESTUPINIAN and MUTUAL VISION, LLC, and Defendants and  
8 Third Party Claimants MILLENNIUM REALTY GROUP, VESTA REVERSE 100, LLC,  
VESTA CAPITAL ADVISORS, LLC, EDMUNDO ESTUPINIAN, and HAYDEE  
9 ESTUPINIAN

10  
11 **UNITED STATES DISTRICT COURT OF CALIFORNIA**

12 **NORTHERN DISTRICT OF CALIFORNIA**

13 **SAN JOSE DIVISION**

14 VESTA STRATEGIES, LLC,

15 Plaintiff,

16 vs.

17 ROBERT E. ESTUPINIAN, GINNY  
ESTUPINIAN, MUTUAL VISION, LLC,  
18 MILLENNIUM REALTY GROUP,  
VESTA REVERSE 100, LLC, VESTA  
19 CAPITAL ADVISORS, LLC, CAROL-  
ANN TOGNAZZINI, EDMUNDO  
20 ESTUPINIAN, and HAYDEE  
ESTUPINIAN,

21 Defendants.

22 AND RELATED CROSS-ACTIONS.  
23

Case No.: C 07-06216 JW RS

**DECLARATION OF DAVID BUCHANAN  
IN SUPPORT OF DEFENDANT ROBERT E.  
ESTUPINIAN'S MOTION TO COMPEL  
PRODUCTION OF DOCUMENTS**

24 I, David Buchanan, declare and state:

25 1. I am a certified public accountant duly licensed as such by the State of California,  
26 with the accountancy firm of Crawford, Pimentel & Co., Inc.

27 2. I am representing Robert E. Estupinian and his wife Ginny in an examination  
28

1 being conducted by the Internal Revenue Service.

2 3. Mr. Estupinian has represented to me that he is the sole owner of Mutual Vision  
3 LLC which owns 49% of Vesta Strategies, LLC, the plaintiff herein.

4 4. The Internal Revenue Service has requested of Mr. Estupinian, as part of the  
5 examination, the following documents of Vesta Strategies, LLC:

6 a) 2006 Partnership Returns (form 1065) and all K-1 forms for general and  
7 limited partners;

8 b) Schedule of Partners' basis, detailing all contributions, distributions,  
9 partner's share of partnership income and loss, liabilities and any adjustment affecting basis from  
10 the inception of the partnership to date for each partner; and

11 c) Corroborative documents for all adjustments that affected the partner's  
12 basis.

13 5. The Internal Revenue Service agent is scheduled to meet at our offices on  
14 May 12, 2008, to conduct this examination.

15 I declare under penalty of perjury that the foregoing is true and correct.

16 Executed on this 29<sup>th</sup> day of April, 2008 at San Jose, California.

17   
18 DAVID BUCHANAN  
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